

Development of tax stimulation of innovation activity

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Abstract

Currently, to ensure sustainable economic development dynamic primary role belongs to innovation, which is able to provide continuous updating of technical base of production, development and output of new competitive products, efficient world market penetration of goods and services. The most favorable conditions are required for the Russian economy going over to the innovative path of development since today there is a low level of technical equipment and innovative development in comparison with other countries. One of the most important tools for stimulating the development of innovation is the tax stimulation, which is carried out by means of tax incentives. However, in spite of the existing tax stimuli for innovation activities in the Russian economy there is still a mismatch between innovative capabilities and putting them into practice. In this connection, the study of the modern theory and practice of tax stimulation for innovation, the development of ways of improvement of its sustainable development on the basis of scientific justification of the used instruments of tax stimulation and their performance evaluation methods have determined the choice of the issue and the relevance of the research.

Keywords

Innovation, Tax administration, Tax stimulation, Taxation, Taxes